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March 19, 2010

Clerk
United States Bankruptcy Court
Olympic Towers
300 Pearl Street, Suite 250
Buffalo, New York 14202

**Re: Euro United Corporation
Case No. 02-16904K**

Ladies and Gentlemen:

Enclosed is my check no. 174 for \$39,373.27, payable to the Clerk, representing the dividend(s) payable as follows, which are represented in (a) check(s) which the creditor(s) did not negotiate within the 90 days specified on the check(s):

<i>Claim No.</i>	<i>Creditor</i>	<i>Amount</i>
40	George Schmidt c/o Arrow Packaging 354 Fairview Drive Brantford, Ontario, Canada N3R 2X8	\$39,373.27

I sent this dividend to the creditor but the check was not cashed. I wrote to the creditor, searched the internet and telephone directories for the creditor under both names George Schmidt and Arrow Packaging and found no listings, and understand that the United States Trustee's office did the same.

Thank you for your assistance.

Very truly yours,

ZDARSKY, SAWICKI & AGOSTINELLI LLP



Mark J. Schlant

Enclosure

cc: Ms. Anne Quinn
Mr. George Schmidt c/o Arrow Packaging (at above address)

